

# EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS**

NICHOLAS GIOVANNELLI, )  
                                )  
Plaintiff,                 )  
                                )  
v.                             ) No. 21-CV-01092  
                                )  
WALMART, INC., and WAL-MART.COM     ) Judge Chang  
USA, LLC,                         )  
                                )  
Defendants.                 ) Magistrate Judge Kim  
                                )

**DECLARATION OF JAMES K. BORCIA**

James K. Borcia, declares and states that the statements set forth herein are true and correct and if called upon to testify could and would competently testify as follows:

1. This declaration is being submitted in support of Defendants' Motion for Attorneys' Fees and I have personal knowledge of the matters stated herein.

2. I am an attorney licensed and in good standing in the State of Illinois since November 1989. Since 1989 I have been an attorney at Tressler LLP in Chicago, Illinois. I have been a trial lawyer for over thirty years.

3. I am familiar with the reasonable and customary rates charged by attorneys for commercial litigation and related claims such as those involved in this case.

4. I was retained by Defendants to be their counsel in this case and am counsel for Defendants in this case. I am familiar with the events that occurred in this litigation between the parties in this case.

5. Throughout my involvement in this lawsuit, myself and others in my firm have incurred substantial time in defending against Plaintiff's claims.

6. My hourly rate for other, comparable matters ranges from \$250 to \$450 per hour. My hourly rate in this case is \$295 per hour. I routinely practice throughout the Chicago

metropolitan area; i.e., Cook, Lake, DuPage, and Will Counties. I am familiar with rates charged by other attorneys in my practice area. The hourly rates in the collar counties for those with comparable experience and expertise range from \$250-\$550, and hourly rates in Cook County tend to be 25% to 50% higher. My hourly rate is less than that of most with my experience and expertise.

7. I also utilized a paralegal in my firm to assist me in this case, specifically Jonathan Ramos. My paralegal billed for his time at the rate of \$125 per hour. This rate is reasonable, and is lower than standard billing rates for paralegals in this area.

8. Time spent on this matter was recorded daily by me and the paralegals. In addition to the time spent each day, the paralegals and I identified the task(s) performed each day. Each billing attorney records the actual time spent working on a matter and describes the tasks/services rendered each day. The billing information is entered electronically into Tressler's billing system by myself and the paralegals for their respective time.

9. At the end of each month, the draft bills are prepared and submitted to me for review before being sent to the clients.

10. The draft bills are reviewed for accuracy and completeness of the description of services rendered and to adjust time entries to reflect my judgment of what is fair and reasonable for the work product. Time entries are only decreased, never increased. While the purpose of adjustments varies, they typically result from the fact I require considerable time spent drafting, reviewing and revising our written work product, while I do not charge the client for the full extent of that considerable time.

11. Attached to the Joint Statement as Exhibit A is a spreadsheet showing our work in this case on behalf of Defendants. This includes attorney's time and paralegal time incurred

through September 2024. All of the time expended and expenses incurred were reasonable and necessary for this case.

12. Additional attorney time continues to accrue in connection with this case, as Plaintiff has appealed the Court's summary judgment ruling. Therefore, this summary is merely an interim accounting of legal fees in connection with this case, and is not a final claim for all amounts accrued and owing.

13. The total amount of costs sought in connection with the services performed Tressler on behalf of Keyth in this litigation as of September 30, 2024, i.e., the last billing date, is attorneys' and paralegal time in the amount of \$36,251.50.

I declare under penalty of perjury that the foregoing is true and correct.

FURTHER AFFIANT SAYETH NAUGHT

Dated: December 24, 2024

/s/ James K. Borcia

(12549-1) 4908-4674-5609